

INDEX.

ADEQUATE REMEDY. See Jurisdiction, IV, 3.

AFFIDAVITS. See Injunction, 1.

ALIENS. See Trading with the Enemy Act.

1. *Deportation. Seamen.* Three year limitation inapplicable under Immigration Act of 1924. *Philippides v. Day*, 48; *Carr v. Zaja*, 52; *United States ex rel. Cateches v. Day*, 51.

2. *Naturalization Act. Oath of Allegiance. Bearing Arms.* Citizenship denied applicant unwilling to defend country by force of arms unless war believed to be morally justified. *United States v. Macintosh*, 605; *United States v. Bland*, 636.

ALLOTMENTS. See Indians, 1.

ANNUITIES. See Taxation, II, 9.

ANTI-TRUST ACTS.

1. *Sherman Act.* Exchange of patent rights and division of royalties on gasoline cracking processes not violation. *Standard Oil Co. v. United States*, 163.

2. *Id. Injunction.* Questions as to validity of agreements held moot. *Id.*

APPEAL. See Jurisdiction, I, 2; III; IV, 5.

APPEARANCE. See Judgments.

ARGUMENT TO JURY.

Passion and Prejudice. See *Minneapolis, St. P. & S. S. M. Ry. Co. v. Moquin*, 520.

ARIZONA. See Injunction, 2; Navigable Waters, 2, 6.

ARKANSAS. See Railway Labor Act.

ASSIGNMENTS. See Taxation, I, 1.

ATTORNEYS AT LAW. See Jurisdiction, IV, 4.

ATTORNEY'S FEES. See Indians, 3.

AUTOMOBILES. See Constitutional Law, II, 3; VI, (B), 3, 5; Criminal Law, 1.

AVIATION. See Criminal Law, 1.

BANKRUPTCY.

1. *State Courts. Injunction.* Jurisdiction over creditors' suit to enforce judgment liens not ousted by bankruptcy occurring more than four months later; proceeding may not be enjoined. *Straton v. New*, 318.

2. *Provable Claims.* Liability as endorser. *Maynard v. Elliott*, 273.

BANKS. See Taxation, II, 4.

BILLS AND NOTES. See Bankruptcy, 2; Taxation, II, 6.

BILLS OF LADING. See Jurisdiction, I, 5.

BOARD OF TAX APPEALS. See Jurisdiction, III; Taxation.

BOULDER CANYON ACT. See Constitutional Law, II, 1; Injunction, 2; Navigable Waters, 6.

BOUNDARIES.

District of Columbia and Virginia. Boundary is high water mark on Virginia side of Potomac; effect of Maryland-Virginia Compact of 1785. *Smoot Sand & Gravel Corp. v. Washington Airport*, 348.

CAPITAL STOCK TAX. See Taxation, IV.

CARRIERS. See Constitutional Law, VI, (A), 4-5; (B), 4-5; Employers' Liability Act; Interstate Commerce Acts; Negligence.

CERTIFICATE. See Jurisdiction, II, 1-2.

CERTIORARI.

Effect of Denial of Writ. Imports no expression of opinion on merits. *Atlantic Coast Line R. Co. v. Powe*, 401.

CHAIN STORES. See Constitutional Law, VI, (B), 1.

CITIZENSHIP. See Aliens, 2.

COMPETITION. See Federal Trade Commission, 1.

CONFORMITY ACTS. See Jurisdiction, I, 3.

CONSERVATION. See Public Lands.

CONSTITUTIONAL LAW. See Aliens, 2; Indiana; Jurisdiction; Navigable Waters; Public Lands; Taxation.

- I. In General, p. 875.
- II. Commerce Clause, p. 875.
- III. Full Faith and Credit Clause, p. 876.
- IV. Fifth Amendment, p. 876.
- V. Seventh Amendment, p. 876.
- VI. Fourteenth Amendment.
 - (A) Due Process Clause, p. 876.
 - (B) Equal Protection Clause, p. 877.

I. In General.

- 1. *Federal Instrumentalities.* Property of corporate licensee of Federal Power Commission, consisting of lands submerged by its dam in a navigable river, not exempt from state tax. *Susquehanna Power Co. v. State Tax Comm.*, 291.
- 2. *Indians.* Income received from United States by Indian as share of royalties from gas and oil leases is subject to federal tax. *Choteau v. Burnet*, 691.
- 3. *State Instrumentalities.* Federal tax on sale of motorcycles to municipal corporation for use in police service invalid; amount of tax immaterial. *Indian Motorcycle Co. v. United States*, 570.
- 4. *Id.* Profits on sale of oil from lands leased from State not exempt from federal tax. *Group No. 1 Oil Corp. v. Bass*, 279.
- 5. *Retroactive Taxes.* *Gifts in Contemplation of Death.* Application of 1918 Act to gifts made while 1916 Act was in force not invalid as direct tax. *Milliken v. United States*, 15.
- 6. *Who May Attack Statute.* Mere interest of state official insufficient. *Columbus & Greenville Ry. Co. v. Miller*, 96.
- 7. *Id.* Where penal law patently void. *Smith v. Cahoon*, 553.

II. Commerce Clause. See I, 1, *supra*; Navigable Waters.

- 1. *Federal Power.* *Boulder Canyon Project Act.* Validity and construction. *Arizona v. California*, 423.
- 2. *State Power.* *Taxation.* Excise on business of supplying imported gas piped into State and distributed to consumers, valid. *East Ohio Gas Co. v. Tax Comm.*, 465.
- 3. *Id.* *Motor Vehicles.* State tax imposed not as compensation for use of highways but for privilege of doing interstate bus business invalid. *Interstate Transit, Inc., v. Lindsey*, 183.
- 4. *Id.* *Railroads.* State may fix numbers of railroad crews. *Missouri Pacific R. Co. v. Norwood*, 249.

CONSTITUTIONAL LAW—Continued.

5. *Id.* State may compel construction of union stations; function of federal commission. *Atchison, T. & S. F. Ry. Co. v. Railroad Comm.*, 380.

III. Full Faith and Credit Clause.

Application. Not applicable to federal courts. *Baldwin v. Iowa State Traveling Men's Assn.*, 522.

IV. Fifth Amendment. See VI, (A), 8, *infra*.

1. *Estate Tax. Gift in Contemplation of Death.* Validity; classification; retroactive application. *Milliken v. United States*, 15.

2. *Id. Remainder Contingent on Grantee's Death.* Retroactive tax valid. *Klein v. United States*, 231.

3. *Taxation.* Validity of collection by summary proceedings. *Phillips v. Commissioner*, 589.

4. *Id.* Liability of stockholder receiving assets of dissolved corporation. *Id.*

V. Seventh Amendment.

New Trial. Requirements of Amendment as affecting new trial of separable issue. *Gasoline Products Co. v. Champlin Refining Co.*, 494.

VI. Fourteenth Amendment.**(A) Due Process Clause.**

1. *Liberty. Free Speech.* Statute condemning display of red flag "as a sign, symbol or emblem of opposition to organized government" invalid. *Stromberg v. California*, 359.

2. *Liberty of the Press. Previous Restraint.* State statute declaring business of publishing a malicious, scandalous and defamatory newspaper or periodical a public nuisance, and authorizing proceedings in restraint of publication, invalid. *Near v. Minnesota*, 697.

3. *Railroads. Regulation.* Statute regulating size of train and switching crews valid. *Missouri Pacific R. Co. v. Norwood*, 249.

4. *Id. Facilities.* Order of state commission requiring railroads to construct union passenger station valid. *Atchison, T. & S. F. Ry. Co. v. Railroad Comm.*, 380.

5. *Private Carriers* by motor on state roads cannot be regulated as common carriers. *Smith v. Cahoon*, 553.

CONSTITUTIONAL LAW—Continued.

6. *Taxation. Foreign Corporations.* Unreasonable allocation of income to State makes tax unconstitutional. *Hans' Rees Sons, Inc., v. North Carolina*, 123.
7. *Stamp Tax.* Tax on making of promissory notes within State valid. *Graniteville Mfg. Co. v. Query*, 376.
8. *Judicial Procedure.* No right to litigate same question twice. *Baldwin v. Iowa State Traveling Men's Assn.*, 522.
9. *Id. Service of Process.* Statute authorizing cross-action against nonresident plaintiff by service on attorney valid as applied to counterclaim. *Frank L. Young Co. v. McNeal-Edwards Co.*, 398.
10. *Vague Penal Statute.* Violates due process. *Stromberg v. California*, 359.
11. *Ambiguous, Non-separable Penal Statute.* Effect of attempted retroactive construction. *Smith v. Cahoon*, 553.

(B) **Equal Protection Clause.** See VI, (A), 3, 4, *supra*.

1. *Taxation. Chain Stores.* Tax graduated according to number of stores under same control valid. *State Board of Tax Commrs. v. Jackson*, 527.
2. *Id. Railroads.* Classification of tax rates according to mileage. *Columbus & Greenville Ry. v. Miller*, 96.
3. *Motor Privilege Tax.* Valid against army officer on military reservation, despite exemptions allowed nonresidents of State. *Storaasli v. Minnesota*, 57.
4. *Railroads. Facilities.* Order of state commission requiring railroads to construct union passenger station valid. *Atchison, T. & S. F. Ry. Co. v. Railroad Comm.*, 380.
5. *Motor Vehicles. Compulsory Insurance.* Statute requiring security against negligence, but exempting carriers of farm and dairy products and fish, invalid. *Smith v. Cahoon*, 553.

CONTINGENT REMAINDER. See *Deeds; Taxation*, III, 1.

CONTRACTS.

Validity. Public Policy. Agreement between public utility and customer for future gas service made in settlement of litigation held binding. *Twin City Pipe Line Co. v. Harding Glass Co.*, 353.

CONTRIBUTORY NEGLIGENCE. See Jurisdiction, I, 3.

COPYRIGHTS.

1. *Musical Composition. Performance.* Reception of radio broadcast by hotel as service to guests. *Buck v. Jewell-LaSalle Realty Co.*, 191.

2. *Id.* Infringement; measure of damages. *Jewell-LaSalle Realty Co. v. Buck*, 202.

CORPORATIONS. See Constitutional Law, VI, (A), 6; Taxation, I, 1; IV.

COUNTERCLAIM. See Jurisdiction, IV, 4; Jury, 4.

COURT OF CLAIMS. See Jurisdiction, II, 2, 3, 6.

COURTS. See Constitutional Law, III; Jurisdiction.

CRIMINAL LAW. See Constitutional Law, I, 7; VI, (A), 1, 10, 11; Jury, 1-2.

1. *Motor Vehicle Theft Act.* Does not apply to aircraft. *McBoyle v. United States*, 25.

2. *Removal Proceedings.* Indictment received as evidence; sufficiency as pleading not open; probable cause. *Fetters v. United States ex rel. Cunningham*, 638.

3. *General Verdict of Guilty.* Invalid where one of several penal provisions, all relied upon independently in prosecution, is unconstitutional. *Stromberg v. California*, 359.

DAMAGES. See Copyrights, 2; Insurance; Interstate Commerce Acts, 6; Jury, 4.

DEATH. See Employers' Liability Act, 1.

Gifts in Contemplation of. See Taxation, III, 2-3.

DEEDS.

Construction. Conveyance of estate and contingent remainder. *Klein v. United States*, 231.

DEMURRER TO EVIDENCE.

How tested and ruled upon. *Chesapeake & Ohio Ry. Co. v. Martin*, 209.

DEPLETION. See Taxation, II, 7.

DEPORTATION. See Aliens, 1.

DISCRIMINATION. See Constitutional Law, VI, (B), 1-5; Interstate Commerce Acts, 2-4.

DISTRICT OF COLUMBIA. See **Boundaries.**

EMPLOYERS' LIABILITY ACT.

1. *Negligence. Evidence.* Claim that semaphore was too near track unsupported. *Atlantic Coast Line R. Co. v. Powe*, 401.
2. *Verdict. New Trial.* Where verdict in state court obtained by appeals to passion and prejudice. *Minneapolis, St. P. & S. S. M. Ry. Co. v. Moquin*, 520.
3. *Limitations.* Bar of action of employee before death bars action of personal representative. *Flynn v. New York, N. H. & H. R. Co.*, 53.

ESTATE TAX. See **Constitutional Law**, I, 5; IV, 1-2; **Taxation**, III.

EVIDENCE. See **Demurrer**; **Employers' Liability Act**, 1; **Jurisdiction**, I, 3-4; II, 4; **Jury**, 3, 5.

EXECUTION.

Time Limit on issuance of writ under rule of District Court adopting state statute is applicable to United States. *Custer v. McCutcheon*, 514.

EXECUTORS AND ADMINISTRATORS. See **Employers' Liability Act**, 3.

EXEMPTIONS. See **Taxation**, II, 9.

FARM LOAN ACT. See **Taxation**, II, 4.

FEDERAL POWER COMMISSION. See **Constitutional Law**, I, 1.

FEDERAL TRADE COMMISSION.

1. *Jurisdiction. Competition.* Commission without jurisdiction to issue desist order as to "obesity cure" where competition not proved. *Federal Trade Comm. v. Raladam Co.*, 643.
2. *Dismissal of proceedings.* *Id.*

FINDINGS. See **Interstate Commerce Acts**, 2, 3, 11; **Jurisdiction**, I, 4; II, 5-6.

FREE SPEECH. See **Constitutional Law**, VI, (A), 1.

FULL CREW LAWS. See **Constitutional Law**, VI, (A), 3; **Railway Labor Act**.

FULL FAITH AND CREDIT. See **Constitutional Law**, III.

GIFTS. See **Indians**, 2; **Taxation**, III, 2-3.

HIGHWAYS. See **Constitutional Law**, II, 3.

IMMIGRATION. See **Aliens**, 1.

INDIANA.

Chain Store Tax. Not repugnant to state or federal constitutions. *State Board of Tax Commrs. v. Jackson*, 527.

INDIAN RESERVATION.

Inclusion of river not proof of non-navigability. *United States v. Utah*, 64.

INDIANS. See **Constitutional Law**, I, 2; **Taxation**, II, 1.

1. *Allotments.* Rights under Act of 1911; residence on reservation not essential; tribal membership; status of issue of marriage between Indian woman and white man. *Halbert v. United States*, 753.

2. *Trust Funds. Restrictions. Gifts.* Unauthorized disbursement; authority of Secretary of the Interior; suit by United States. *Mott v. United States*, 747.

3. *Recovery of Fund. Allowances.* Liability of fund for attorney's fees and expenses as affected by restrictions on disposal; reasonableness of allowances. *United States v. Equitable Trust Co.*, 738.

INDICTMENT. See **Criminal Law**, 2.**INFRINGEMENT.** See **Copyrights**, 2; **Patents for Inventions**, 2, 8.**INHERITANCE.** See **Indians**, 1.**INJUNCTION.** See **Anti-Trust Acts**, 2; **Bankruptcy**, 1; **Jurisdiction**, I, 1; IV, 1, 3, 5.

1. *Sufficiency of Complaint.* Supporting affidavits can not be considered in determining. *Missouri Pacific R. Co. v. Norwood*, 249.

2. *Threat of Injury.* Suit by Arizona to enjoin operations under Boulder Canyon Project Act premature. *Arizona v. California*, 423.

INNKEEPERS. See **Copyrights**, 1.**INSURANCE.** See **Constitutional Law**, VI, (B), 5; **Taxation**, IV.
Maritime Insurance. Loss of Cargo. Recoverable value; anticipated profits and "increased value"; subrogation. *Standard Marine Ins. Co. v. Scottish Metro. Assur. Co.*, 284.**INTEREST.** See **Taxation**, I, 4; II, 4.**INTERNATIONAL LAW.** See **Boundaries**; **Navigable Waters**.

INTERSTATE COMMERCE ACTS. See **Criminal Law**, 1; **Employers' Liability Acts**; **Jurisdiction**, I, 4; IV, 1, 2, 5.

1. *State Power. Union Passenger Stations.* Requiring construction by interstate carriers; function of federal commission. *Atchison, T. & S. F. Ry. Co. v. Railroad Comm.*, 380.

2. *Discrimination. Warehouses. Package Freight.* That contract warehouses were not in fact public freight stations held supported by evidence; allowances for service in assembling and distributing package carload freight and discrimination in extending free time privilege forbidden; discrimination not immune because long continued and in tariff form; jurisdiction of Commission over relationship between warehousemen and carriers; removing discrimination; stay of Commission order pending appeal. *Merchants Warehouse Co. v. United States*, 501.

3. *Id. Intrastate Rates.* Order requiring carriers to establish intrastate rates on certain commodities not lower, distance considered, than rates contemporaneously applicable to interstate commerce valid; full hearing under § 13 (4); construction of order; effect of uncertainty of application; adequacy of findings; evidence; scope of review. *Georgia Public Service Comm. v. United States*, 765.

4. *Id.* Order fixing intrastate rates on fertilizers to correspond with interstate rates sustained. *Alabama v. United States*, 765.

5. *Long-and-Short-Haul Clause.* Through rate applicable only to carrier's shorter route where application to longer route would violate Act. *Great Northern Ry. Co. v. Delmar Co.*, 686.

6. *Joint International Rate.* Excessive charges; jurisdiction; damages. *Lewis-Simas-Jones Co. v. Southern Pacific Co.*, 654.

7. *New Construction.* May be authorized in public interest to preserve competition. *Chesapeake & Ohio Ry. Co. v. United States*, 35.

8. *Filing of Tariffs.* When required of carrier by water; "common agreement." *United States v. Munson S. S. Line*, 43.

9. *Misdelivery.* Claim; time for making; bill of lading; estoppel. *Chesapeake & Ohio Ry. Co. v. Martin*, 209.

10. *Train Crews.* Power to fix numbers not in Commission but in State. *Missouri Pacific R. Co. v. Norwood*, 249.

11. *Findings.* Conclusive on weight of evidence and credibility of witnesses. *Merchants Warehouse Co. v. United States*, 501.

12. *Reparation Orders.* Nature; relation to court action. *Lewis-Simas-Jones Co. v. Southern Pacific Co.*, 654.

INTERSTATE COMMERCE COMMISSION. See *Interstate Commerce Acts*; *Jurisdiction*, IV, 1, 5.

JOINDER. See *Taxation*, I, 1.

JUDGMENTS.

Res Judicata. Effect of special appearance on question of jurisdiction. *Baldwin v. Iowa State Traveling Men's Assn.*, 522.

JURISDICTION. See *Bankruptcy*; *Executions*; *Federal Trade Commission*; *Navigable Waters*.

As to Full Faith and Credit, see *Constitutional Law*, III.

I. In General, p. 883.

II. Jurisdiction of this Court, p. 883.

III. Jurisdiction of Circuit Courts of Appeals, p. 884.

IV. Jurisdiction of District Courts, p. 884.

References to particular subjects under this title:

Adequate State Ground, II, 8; IV, 3.

Bills of Lading, I, 5.

Board of Tax Appeals, III.

Certificate, II, 1-2.

Conformity Act, I, 3; IV, 4.

Counterclaim, IV, 4.

Court of Claims, II, 2, 3, 6.

Courts, I, 3.

Cross-Appeal, II, 5.

Death, II, 9.

Evidence, II, 4.

Findings, I, 4; II, 3, 5, 6; IV, 6.

Injunction, I, 1; IV, 1, 3.

Interstate Commerce, I, 4; IV, 1, 2, 5.

Mandate, I, 2.

Nonresidents, IV, 4.

Nuisance, I, 1.

Process, IV, 4.

Remand, II, 9.

Rules of Decision Act, I, 3.

State Courts, II, 7, 8.

Stay, IV, 5.

Stipulations, I, 5.

Taxation, II, 7, 8.

Three Judge Court, IV, 2-3.

Venue, III.

JURISDICTION—Continued.**I. In General.**

1. *Nuisance. Injunction.* Jurisdiction unaffected by situs of acts creating nuisance. *New Jersey v. New York City*, 473.
2. *Mandate of Appellate Court.* Effect of issuance. *Carr v. Zaja*, 52.
3. *Federal Courts. Conformity and Rules of Decision Acts.* State constitutional provision making contributory negligence question of fact for jury not binding where evidence lacking. *Herron v. Southern Pacific Co.*, 91.
4. *Interstate Commerce Commission.* Conclusiveness of findings. *Merchants Warehouse Co. v. United States*, 501.
5. *Interstate Bill of Lading.* Effect of stipulation as to time for filing claim in federal court. *Chesapeake & Ohio Ry. Co. v. Martin*, 209.

II. Jurisdiction of this Court. See IV, 6, *infra*.

1. *Certified Questions.* Not answered where unnecessarily general or statement of facts insufficient. *State-Planters Bank & T. Co. v. Parker*, 332.
2. *Id.* Where answer will decide case in Court of Claims. *Indian Motorcycle Co. v. United States*, 570.
3. *Scope of Review.* With reference to findings of Court of Claims. *United States v. Wells*, 102.
4. *Id.* Where evidence excluded but preserved in record. *Hans Rees' Sons v. North Carolina*, 123; *Southern Ry. Co. v. Hussey*, 136.
5. *Id.* Review of adverse findings unnecessary where party fails to take cross-appeal. *Standard Oil Co. v. United States*, 163.
6. *Court of Claims. Findings.* Findings of Commissioner of Internal Revenue controlling where not challenged in record. *Milliken v. United States*, 15.
7. *Over State Courts. Construction of Tax Statutes.* This Court decides for itself whether state tax is property or privilege tax. *Storaasli v. Minnesota*, 57.
8. *Id. Adequate State Ground.* Decision sustaining capital stock tax held supported by. *Susquehanna Power Co. v. State Tax Comm.*, 297.
9. *Id. Remand.* For further proceedings where death of party raises new questions. *Pagel v. MacLean*, 266.

JURISDICTION—Continued.**III. Jurisdiction of Circuit Courts of Appeals.**

Venue. In appeals from Board of Tax Appeals. *Nash-Breyer Motor Co. v. Burnet*, 483.

IV. Jurisdiction of District Courts.

1. *Injunction.* No jurisdiction to enjoin negative order of Interstate Commerce Commission refusing shipper reparation. *Standard Oil Co. v. United States*, 235.

2. *Court of Three Judges.* No jurisdiction of action for reparation under § 9, Interstate Commerce Act. *Id.*

3. *Id. Adequate State Remedy.* Bill to enjoin state officials from bringing suit for escheat of land under alleged invalid statute properly dismissed. *Northport Power & L. Co. v. Hartley*, 568.

4. *Process. Conformity Act.* Service of process on attorney for nonresident plaintiff in cross-action on counterclaim, as authorized by state statute, valid. *Frank L. Young Co. v. McNeal-Edwards Co.*, 398.

5. *Injunction. Orders of Interstate Commerce Commission.* Stay pending appeal. *Merchants Warehouse Co. v. United States*, 501.

6. *Findings.* Effect of failure to make. *State Board of Tax Commrs. v. Jackson*, 527.

JURY. See **Constitutional Law**, V; **Jurisdiction**, I, 3.

1. *Qualifications. Racial Prejudice.* Refusal of court in examination on *voir dire* at prosecution of negro for murder of white man to inquire as to racial prejudice erroneous. *Aldridge v. United States*, 308.

2. *Id.* Sufficiency of request for inquiry. *Id.*

3. *Credibility of Interested Witness.* Testimony may not be disregarded without reason. *Chesapeake & Ohio Ry. Co. v. Martin*, 209.

4. *Separable Issues. Damages.* New trial on issue of damages required retrial of all issues raised by counterclaim. *Gasoline Products Co. v. Champlin Refining Co.*, 494.

5. *Directed Verdict.* Duty of court. *Chesapeake & Ohio Ry. Co. v. Martin*, 209; *Herron v. Southern Pac. Co.*, 91.

LIBEL. See **Constitutional Law**, VI, (A), 2.**LIBERTY.** See **Constitutional Law**, VI, (A), 1-2.**LICENSES.** See **Patents for Inventions**, 7; **Trading with the Enemy Act**.

LIENS. See Bankruptcy, 1.

LIMITATIONS. See Aliens, 1; Employers' Liability Act, 3; Execution; Interstate Commerce Acts, 9; Taxation, I, 1, 3.

MANDAMUS.

Against Public Officer. Not granted to control discretion in construction of statute. *United States v. Wilbur*, 414.

MANDATE. See Jurisdiction, I, 2.

MANUFACTURE. See Patents for Inventions, 5.

MARINE INSURANCE. See Insurance.

MARRIAGE. See Indians, 1.

MILITARY RESERVATION. See Constitutional Law, VI, (B), 3.

MINERAL LEASING ACT. See Public Lands.

MOOT QUESTIONS. See Anti-Trust Acts, 2.

MOTOR VEHICLES. See Constitutional Law, VI, (A), 5; VI, (B), 3, 5; Criminal Law, 1.

NATURALIZATION. See Aliens, 2.

NAVIGABLE WATERS. See Indian Reservation.

1. *Navigability.* A federal question. *United States v. Utah*, 64.

2. *Id.* How tested. *Arizona v. California*, 423; *United States v. Utah*, 64.

3. *Title to River Bed.* Passes to State on her admission to Union. *United States v. Utah*, 64.

4. *State Taxation* of land submerged for power purposes under federal license. *Susquehanna Power Co. v. Tax Comm.*, 291.

5. *Diversions from Rivers.* Controlled by equitable apportionment as between States, and subject to federal power over navigation. *New Jersey v. New York*, 336.

6. *Id.* *Boulder Canyon Project Act.* Validity and construction. *Arizona v. California*, 423.

7. *Nuisance on Sea Beach.* Dumping of garbage at sea. *New Jersey v. New York City*, 473.

8. *Powers of Congress.* Direct and incidental. *Arizona v. California*, 423.

NEGLIGENCE. See Constitutional Law, VI, (B), 5; Employers' Liability Act, 1; Jurisdiction, I, 3.

Railroads. Liability of main line company to passenger for condition of switch signal. *Southern Ry. Co. v. Hussey*, 136.

NEGOTIABLE INSTRUMENTS. See *Bankruptcy*, 2; *Taxation*, II, 6.

NEW JERSEY. See *Navigable Waters*, 5, 7.

NEWSPAPERS. See *Constitutional Law*, VI, (A), 2.

NEW TRIAL. See *Constitutional Law*, V; *Employers' Liability Act*, 2; *Jury*, 4.

NEW YORK. See *Navigable Waters*, 5, 7.

NONRESIDENTS. See *Constitutional Law*, VI, (B), 3; *Jurisdiction*, IV, 4.

NUISANCES. See *Constitutional Law*, VI, (A), 2; *Jurisdiction*, I, 1; *Navigable Waters*, 7.

OATHS. See *Aliens*, 2.

OIL AND GAS. See *Public Lands*.

PACKAGE FREIGHT. See *Interstate Commerce Acts*, 2.

PARTIES. See *Constitutional Law*, I, 6, 7; VI, (A), 9; *Jurisdiction*, IV, 4; *Taxation*, I, 1.

PASSION AND PREJUDICE. See *Employers' Liability Act*, 2.

PATENTS FOR INVENTIONS. See *Anti-Trust Acts*, 1; *Trading with the Enemy Act*.

1. *Validity.* No. 1,529,461, for process of preparing fresh fruit for market, invalid. *American Fruit Growers v. Brogdex Co.*, 1.

2. *Id.* No. 1,379,224 not infringed; Nos. 1,507,439 and 1,507,440 invalid; all relating to dog-racing devices. *Smith v. Springdale Amusement Park*, 121.

3. *Id.* No. 1,595,426, for refrigerating transportation package, invalid. *Carbice Corp. v. American Patents Dev. Co.*, 420.

4. *Id.* No. 1,558,436, known as high vacuum tube patent, used in radio communication and telephony, invalid. *De Forest Radio Co. v. General Electric Co.*, 664.

5. *Manufacture.* *What Constitutes.* Citrus fruit dipped in borax solution to prevent decay is not a product of manufacture. *American Fruit Growers v. Brogdex Co.*, 1.

6. *Construction.* Test of novelty. *Id.*

7. *License.* Condition for use with unpatented materials void. *Carbice Corp. v. American Patents Dev. Co.*, 27.

8. *Id.* *Contributory Infringement*, not committed by supplying such materials. *Id.*

PATENTS FOR INVENTIONS—Continued.

9. *Prior Art*. Effect of teachings as distinguished from practice. *De Forest Radio Co. v. General Electric Co.*, 664.
10. *Scientific Explanations* not patentable. *Id.*
11. *Value and Use*, as proof of invention. *Id.*
12. *Prior Use*. *Id.*

PENNSYLVANIA. See **Navigable Waters**, 5.

POWER COMMISSION. See **Constitutional Law**, I, 1.

PROBABLE CAUSE. See **Criminal Law**, 2.

PROCEDURE. See **Constitutional Law**, VI, (A), 8; **Jurisdiction**; **Jury**, 1-2, 4-5; **Taxation**, I, 1.

PROCESS. See **Constitutional Law**, VI, (A), 9; **Jurisdiction**, IV, 4.

PROMISSORY NOTES. See **Bankruptcy**, 2; **Constitutional Law**, VI, (A), 7.

PROPERTY. See **Taxation**, II, 2.

PUBLICATION. See **Constitutional Law**, VI, (A), 2.

PUBLIC LANDS.

Mineral Leasing Act. General order of Secretary of the Interior refusing applications for permits to prospect for oil and gas under Mineral Leasing Act pursuant to conservation policy. *United States ex rel. McLennan v. Wilbur*, 414.

PUBLIC OFFICERS. See **Mandamus**.

PUBLIC POLICY. See **Contracts**.

PUBLIC UTILITIES. See **Contracts**.

RACIAL PREJUDICE. See **Jury**, 1.

RADIO. See **Copyrights**, 1-2; **Patents for Inventions**, 4, 9-12.

RAILROADS. See **Constitutional Law**, II, 4; VI, (A), 3-4; VI, (B), 2; **Employers' Liability Acts**; **Interstate Commerce Acts**; **Negligence**.

RAILWAY LABOR ACT.

Full Crew Laws. Arkansas statutes do not conflict with Act. *Missouri Pacific R. Co. v. Norwood*, 249.

RED FLAG LAW. See **Constitutional Law**, VI, (A), 1.

REMOVAL. See **Criminal Law**, 2.

RES JUDICATA. See Judgments.

RIVERS. See Navigable Waters.

ROYALTIES. See Anti-Trust Acts, 1; Constitutional Law, I, 2.

RULES.

1. *Equity Rule 70½.* See *State Board of Tax Commrs. v. Jackson*, 527.

2. *Bankruptcy Rule XLVI.* Amendment, p. 870.

3. *Rule 32 of this Court.* Amendment, p. 869.

RULES OF DECISION ACT. See Jurisdiction, I, 3.

SALES TAX. See Taxation, V.

SEAMEN. See Aliens, 1.

SECRETARY OF THE INTERIOR. See Indians, 2; Mandamus; Public Lands.

SEIZURE. See Trading with the Enemy Act.

SHERMAN ACT. See Anti-Trust Acts, 1.

STAMP TAXES. See Constitutional Law, VI, (A), 7.

STATE COURTS. See Jurisdiction, II, 4, 7-9.

STATES. See Constitutional Law, I, 3-4; II, 2-5; Injunction, 2; Interstate Commerce Acts, 1, 10; Navigable Waters, 3-5.

STATUTES. See Constitutional Law, I, 6; II, 1-5; IV, 1; VI, (A), 1-11; VI, (B), 1-5; Criminal Law, 1, 3; Mandamus.

1. *Construction.* Administrative construction; reenactment. *McCaughn v. Hershey Chocolate Co.*, 488.

2. *Id.* Congressional debates. *Federal Trade Comm. v. Raladam Co.*, 643.

3. *Separability* of void and valid parts. *Smith v. Cahoon*, 553.

STAY. See Jurisdiction, IV, 5; Taxation, I, 1.

STOCKHOLDERS. See Constitutional Law, IV, 4; Taxation, I, 1.

SUBROGATION. See Insurance.

TAXATION. See Constitutional Law, I, 1-5; II, 2-3; IV; VI, (A), 6-7; VI, (B), 1-3; Indiana.

I. In General, p. 889.

II. Income Tax, p. 889.

III. Estate Tax, p. 890.

IV. Capital Stock Tax, p. 890.

V. Sales Tax, p. 890.

TAXATION—Continued.

I. In General.

1. *Collection. Corporations.* Liability of transferee of assets for unpaid income and excess profits taxes; summary proceedings; parties; joinder; limitations; validity and construction of § 280 (a)(1) of 1926 Act; provisions for stay of payment and review. *Phillips v. Commissioner*, 589.
2. *Recovery of Overpayment.* Sufficiency of claim for refund. *Bonwit Teller & Co. v. United States*, 258; *United States v. Felt & Tarrant Mfg. Co.*, 269.
3. *Id.* Limitations. *Bonwit Teller & Co. v. United States*, 258.
4. *Interest on Overpayment.* Purpose, effect and application of § 1324 (a) of 1921 Act, allowing interest where amount was paid under specific protest, etc. *Maas & Waldstein Co. v. United States*, 583.
5. *Liberal Construction* in favor of taxpayer. *Bonwit Teller & Co. v. United States*, 258.
6. *Motor Tax.* Graduated by cost of vehicle a privilege tax on use of streets. *Storaasli v. Minnesota*, 57.
7. *Proof of unreasonable and unconstitutional allocation of income.* See *Hans Rees' Sons v. North Carolina*, 123.

II. Income Tax.

1. *Persons Liable. Indians.* Income received from United States as share of royalties from gas leases not exempt. *Choteau v. Burnet*, 691.
2. *Ascertaining Gains.* Interest in profit transaction as "property." *Burnet v. Houston*, 223; *Burnet v. Henry*, 229.
3. *Sale for Deferred, Contingent Payments.* No income until receipts equal March 1, 1913 value, on estate tax valuation. *Burnet v. Logan*, 404.
4. *Deductions. Interest.* On obligations of joint stock land bank used to purchase tax-exempt farm mortgages, is not deductible under Revenue Act of 1921. *First National Bank v. United States*, 142.
5. *Id.* *Losses.* Proof of amount; March 1, 1913 value. *Burnet v. Houston*, 223; *Burnet v. Henry*, 229; *Burnet v. Porter*, 230.
6. *Id.* *Bad Debts.* Substitution of own note for that of insolvent maker does not entitle endorser to deduction. *Eckert v. Burnet*, 140.
7. *Id.* *Depletion.* Determining amount; properties acquired prior to March 1, 1913. *Burnet v. Thompson Oil & G. Co.*, 301.

TAXATION—Continued.

8. *Id. Procedure.* Reopening case; disallowance; authority of Commissioner. *Burnet v. Porter*, 230.

9. *Exemptions.* Property acquired by gift or bequest; annuities. *Burnet v. Whitehouse*, 148.

III. Estate Tax. See II, 3, *supra*.

1. *Validity and Construction.* Retroactive application to contingent remainder where same provision in earlier Act. *Klein v. United States*, 231.

2. *Id. Gift in Contemplation of Death.* Applicable statute; validity. *Milliken v. United States*, 15.

3. *Id. Meaning of phrase.* *United States v. Wells*, 102.

IV. Capital Stock Tax.

Mutual Insurance Companies. Accumulations for dividends; surplus; when tax payable; effect of Act of 1921. *New York Life Ins. Co. v. Bowers*, 242.

V. Sales Tax.

1. *Nature of Tax.* Revenue Act of 1924, § 600, imposes excise on sale. *Indian Motorcycle Co. v. United States*, 570.

2. *Candy.* Chocolate as "candy" under Acts of 1918 and 1921. *McCaughn v. Hershey Chocolate Co.*, 488.

TRADING WITH THE ENEMY ACT.

Enemy-Owned Patents. Scope and effect of seizures; licenses; royalty rights. *Farbwerke v. Chemical Foundation*, 152.

TRUSTS. See **Anti-Trust Acts**; **Indians**, 2-3.

UNITED STATES. See **Execution**.

UTAH. See **Navigable Waters**, 1-3

VENUE. See **Jurisdiction**, III.

VERDIOT. See **Criminal Law**, 3; **Employers' Liability Act**, 2; **Jurisdiction**, I, 3; **Jury**, 5.

VIRGINIA. See **Boundaries**.

WAR. See **Aliens**, 2; **Trading with the Enemy Act**.

WAREHOUSEMEN. See **Interstate Commerce Acts**, 2.

WAR RISK INSURANCE.

See *Pagel v. MacLean*, 266.

WITNESSES. See **Interstate Commerce Acts**, 11; **Jury**, 3.